

ITEM NO.305

COURT NO.7

SECTION III

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO. 3976/2007

RAMALA SAHKARI CHINI MILLS LTD, UP

APPELLANT(S)

VERSUS

COMMR.CENTRAL EXCISE,MEERUT-I, MEERUT

RESPONDENT(S)

WITH

C.A. NO. 1638/2006
(WITH OFFICE REPORT)C.A. NO. 2443/2007
(WITH OFFICE REPORT)

C.A. NO. 2444/2007

C.A. NO. 2445/2007

C.A. NO. 3747/2007

C.A. NO. 4704/2007

C.A. NO. 5955-5956/2007

C.A. NO. 3520/2008
(WITH INTERIM RELIEF AND OFFICE REPORT)

SLP(C) NO. 4537-4538/2008

C.A. NO. 5894/2008
[WITH OFFICE REPORT]

C.A. NO. 5896/2008

C.A. NO. 6411/2008
(WITH OFFICE REPORT)SLP(C) NO. 14206/2008
(WITH OFFICE REPORT)SLP(C) NO. 15616/2008
(WITH INTERIM RELIEF AND OFFICE REPORT)

C.A. NO. 141/2009
(WITH OFFICE REPORT)

C.A. NO. 2800/2009
(WITH OFFICE REPORT)

C.A. NO. 1877/2010

C.A. NO. 5976/2010
(WITH OFFICE REPORT)

C.A. NO. 10824/2010
(WITH OFFICE REPORT)

SLP(C) NO. 21539-21540/2011
(WITH APPLN. (S) FOR C/DELAY IN FILING SLP AND OFFICE REPORT)

C.A. NO. 6116-6124/2012

C.A. NO. 6125/2012
(WITH OFFICE REPORT)

C.A. NO. 6126-6129/2012
(WITH OFFICE REPORT)

C.A. NO. 6130-6132/2012
(WITH OFFICE REPORT)

C.A. NO. 6133/2012
(WITH OFFICE REPORT)

C.A. NO. 6134/2012
(WITH OFFICE REPORT)

C.A. NO. 6135/2012
(WITH INTERIM RELIEF)

C.A. NO. 6136/2012
(WITH OFFICE REPORT)

SLP(C) NO. 26664/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26650/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26649/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26653/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26654/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26660/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26658/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26657/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26655/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 26662/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 25833/2015
(WITH INTERIM RELIEF AND OFFICE REPORT)

SLP(C) NO. 26647/2015

SLP(C) NO. 27683/2015
(WITH INTERIM RELIEF)

SLP(C) NO. 27671/2015

SLP(C) NO. 549/2016
(WITH INTERIM RELIEF)

SLP(C) NO. 551/2016
(WITH INTERIM RELIEF)

SLP(C) NO. 547/2016
(WITH INTERIM RELIEF)

C.A. NO. 202-204/2016
(WITH APPLN.(S) FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT AND INTERIM RELIEF)

C.A. NO. 5237/2009

SLP(C) NO. 4144-4146/2016
(WITH INTERIM RELIEF AND OFFICE REPORT)

Date : 19/02/2016 These cases were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI
HON'BLE MR. JUSTICE ARUN MISHRA
HON'BLE MR. JUSTICE PRAFULLA C. PANT

For parties(s)

Mr. S.K. Bagaria, Sr. Adv.
Mr. K. Ajitsingh, Adv.
Mr. Sumit Goel, Adv.
Mr. Ritesh Isaac, Adv.

Mr. Prakash Kumar Singh, AOR

Mr. Prashant Shahu, Adv.
Mr. Radha Shyam Jena, AOR
Mr. P.K. Sahu, Adv.

Mr. Rajesh Kumar, AOR
Mr. Sanjay Grover, Adv.
Mr. R.K. Srivastava, Adv.
Mr. Krishnakumar R.S., Adv.
Mr. Shivlal Singh, Adv.

Mr. V. Lakshmikumaran, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Anandh K., Adv.
Mr. M. P. Devanath, AOR

Mr. Yashank Adhyaru, Sr. Adv.
Ms. B. Sunita Rao, Adv.
Ms. Binu Tamta, Adv.
Mr. Anurag, Adv.
Mr. B. Krishna Prasad, AOR

Mr. Mohan Parasaran, Sr. Adv.
Mr. Nikhil Swami, Adv.
Ms. Divya Swami, Adv.
Ms. E. Gayatri, Adv.
Mrs. Prabha Swami, AOR

Mr. Prakash Shah, Adv.
 Mr. Jay Savla, AOR
 Ms. Renuka Sahu, Adv.
 Mr. Abhinav Sharma, Adv.

For M/s. Parekh & Co., Adv

Mr. Kamaldeep Dayal, Adv.
 Mr. Mahesh Agarwal, Adv.
 Mr. Ankur Saigal, Adv.
 Mr. E. C. Agrawala, AOR

for M/s. Khaitan & Co., AOR

UPON hearing the counsel the Court made the following
 O R D E R

We have heard the learned counsels for the parties. We have also read and considered the order dated 29th November, 2010 of this Court referring the matters to a larger bench for a decision on the question as to whether the definition of the term "input" in Rule 2(g) of the CENVAT Credit Rules, 2002 is to be understood to include items beyond the six items mentioned specifically in Rule 2(g). The answer to the question referred, according to us, is self-contained in the order of reference which has referred, *inter alia*, to a three judge bench decision of this Court in Regional Director, Employees' State Insurance Corporation vs. High Land Coffee Works of P.F.X. Saldanha and Sons & Anr. [(1991) 3 SCC 617]. There are other decisions of this Court by Coordinate Benches (three judge) on the issue which need not be adverted to specifically inasmuch as it has been clearly held in Regional Director, Employees' State Insurance Corporation (supra) that the word "include" in the statutory definition is generally used to enlarge the meaning of the preceding words and it is by way of extension, and not with restriction. We answer the question referred to us in the above manner leaving it for the appropriate bench of this Court to decide on the factual parameters of the case(s) and the entitlement of the assessee(s) to CENVAT credit in the facts of each case.

[VINOD LAKHINA]
 COURT MASTER

[ASHA SONI]
 COURT MASTER

[SIGNED ORDER IS PLACED ON THE FILE]

IN THE SUPREME COURT OF INDIA
 CIVIL APPELLATE JURISDICTION
 CIVIL APPEAL NO. 3976/2007

RAMALA SAHKARI CHINI MILLS LTD,
 U.P. . . . APPELLANT

VERSUS

COMMISSIONER CENTRAL EXCISE,
 MEERUT-1, MEERUT . . . RESPONDENT

WITH

C.A. NO. 1638/2006, C.A. NO. 2443/2007,
 C.A. NO. 2444/2007, C.A. NO. 2445/2007,
 C.A. NO. 3747/2007, C.A. NO. 4704/2007,
 C.A. NO. 5955-5956/2007, C.A. NO.
 3520/2008, SLP(C) NO. 4537-4538/2008, C.A.
 NO. 5894/2008, C.A. NO. 5896/2008, C.A. NO.
 6411/2008, SLP(C) NO. 14206/2008, SLP(C)
 NO. 15616/2008, C.A. NO. 141/2009, C.A. NO.
 2800/2009, C.A. NO. 1877/2010, C.A. NO.
 5976/2010, C.A. NO. 10824/2010, SLP(C) NO.
 21539-21540/2011, C.A. NO. 6116-6124/2012,
 C.A. NO. 6125/2012, C.A. NO.
 6126-6129/2012, C.A. NO. 6130-6132/2012,
 C.A. NO. 6133/2012, C.A. NO. 6134/2012,
 C.A. NO. 6135/2012, C.A. NO. 6136/2012,
 SLP(C) NO. 26664/2015, SLP(C) NO.
 26650/2015, SLP(C) NO. 26649/2015, SLP(C)
 NO. 26653/2015, SLP(C) NO. 26654/2015,
 SLP(C) NO. 26660/2015, SLP(C) NO.
 26658/2015, SLP(C) NO. 26657/2015, SLP(C)
 NO. 26655/2015, SLP(C) NO. 26662/2015,
 SLP(C) NO. 25833/2015, SLP(C) NO.
 26647/2015, SLP(C) NO. 27683/2015, SLP(C)
 NO. 27671/2015, SLP(C) NO. 549/2016, SLP(C)
 NO. 551/2016, SLP(C) NO. 547/2016, C.A. NO.
 202-204/2016, C.A. NO. 5237/2009, SLP(C)
 NO. 4144-4146/2016.

ORDER

We have heard the learned counsels for the parties. We have also read and considered the order dated 29th November, 2010 of this Court referring the matters to a larger bench for a decision on the question as to whether the definition of the term "input" in Rule 2(g) of the CENVAT Credit Rules, 2002 is to be understood to include items beyond the six items mentioned specifically in Rule 2(g). The answer to the question referred, according to us, is self-contained in the order of reference which has referred, *inter alia*, to a three judge bench decision of this Court in Regional Director, Employees' State Insurance Corporation vs. High Land Coffee Works of P.F.X. Saldanha and Sons & Anr. [(1991) 3 SCC 617]. There are other decisions of this Court by Coordinate Benches (three judge) on the issue which

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.....,J.
(RANJAN GOGOI)

.....,J.
(ARUN MISHRA)

.....,J.
(PRAFULLA C. PANT)

NEW DELHI
FEBRUARY 19, 2016